

Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu/ Srinagar

**NOTIFICATION**  
Jammu/Srinagar, the 13<sup>th</sup> of June 2025

S.O. 160 .-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Jammu and Kashmir, Finance Department, No. 1/2017- Tax (Rate), dated the 8<sup>th</sup> July, 2017, namely:-

In the said notification,-

- a. in the Schedule I – 2.5%, after S. No.98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- b. in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;
- c. after the Schedule VII, in the Explanation, for clause(ii) and proviso appended to it, the following clause shall be substituted, namely: -

“(ii)The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under.”.

This notification shall be deemed to have come into force with effect 16 January, 2025.

**By Order of the Government of Union Territory of Jammu and Kashmir.**

Sd/-

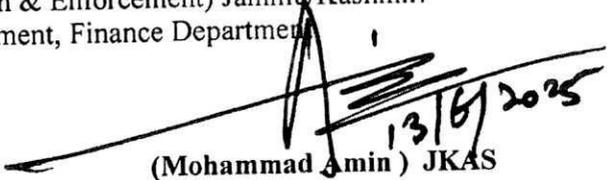
(Santosh D Vaidya ) IAS  
Principal Secretary to the Government  
Finance Department

Dated:- 13 -06-2025

No:- FD-ST/34/2021-03- Part-2(7275094)

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 01/2025-Central Tax (Rate) dated 16.01.2025.
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, M. A, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.

  
13/6/2025  
(Mohammad Amin) JKAS  
Deputy Secretary to the Government  
Finance Department

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